Application No. 10/057,809 Amendment Dated December 9, 2004 Reply to Office Action dated June 9, 2004

## Remarks

Claims 13-17 are pending.

Claims 13-17 stand rejected.

Claims 13-17 have been canceled without prejudice.

Claims 18-31 have been added.

Claims 18-31 are submitted herein for review.

No new matter has been added.

In paragraph 2 of the Office Action, the Examiner has rejected claims 13-14 under 35 U.S.C. § 103(a) as being unpatentable over Eastman (U.S. Patent No. 5,208,449) in view of Nishiguchi (U.S. Patent No. 6,695,477). In paragraph 3 of the Office Action, the Examiner has rejected claims 15-17 under 35 U.S.C. § 103(a) as being unpatentable over Eastman in view of Nishiguchi, as applied to claims 13-14, further in view of Mankovitz (U.S. Patent No. RE 37,131 E).

Applicant respectfully disagrees with the Examiner's contentions and submits the following remarks in response.

Applicant has cancelled pending claims 13-17, previously submitted by preliminary amendment on December 24, 2001. Applicant hereby submits new claims 18-31 for review. New claims 18-31 are based on claims 1-14, which were allowed by the U.S. Board of Patent Appeals and Interferences in the corresponding parent application, now U.S. Patent No. 6,466,677. These claims are fully supported by the application as originally filed. To this end, the only change presented here compared to the issued patent is that the term "headphone" has

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replaced "headband."

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Applicant further notes that the Eastman and Nishiguchi references have been previously cited, but fail to teach or suggest, either alone or in combination, the features claimed in the present invention.

In view of the forgoing, Applicant respectfully submits that pending claims 18-31 are in condition for allowance, the earliest possible notice of which is earnestly solicited. If the Examiner feels that an interview would facilitate the prosecution of this Application they are invited to contact the undersigned at the number listed below.

Respectfully submitted,

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